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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Naoki YOSHIDA

Serial No.: 10/814,329

Group Art Unit: 3679

Filed: April 1, 2004

Examiner: Hewitt, James M.

For: PIPING CONNECTOR AND METHOD OF FABRICATING THE SAME

Honorable Commissioner of Patents
Alexandria, Virginia 22313-1450

**RESPONSE TO FIRST OFFICE ACTION AND
RESTRICTION REQUIREMENT**

Sir:

In response to the Office Action dated October 5, 2006, please consider the following:

INTRODUCTORY COMMENTS

Remarks begin on page 2 of this paper.